

Form W-4 (2008)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2008 expires February 16, 2009. See Pub. 505, Tax Withholding and Estimated Tax.

Note. You cannot claim exemption from withholding if (a) your income exceeds \$900 and includes more than \$300 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on their tax return.

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 adjust your withholding allowances based on itemized deductions, certain credits,

adjustments to income, or two-earner/multiple job situations. Complete all worksheets that apply. However, you may claim fewer (or zero) allowances.

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 919, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax

payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 919 for details.

Nonresident alien. If you are a nonresident alien, see the Instructions for Form 8233 before completing this Form W-4.

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the dollar amount you are having withheld compares to your projected total tax for 2008. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent.	A _____					
B	Enter "1" if: <table border="0"><tr><td><input type="checkbox"/> You are single and have only one job; or</td><td rowspan="3">}</td><td rowspan="3">B _____</td></tr><tr><td><input type="checkbox"/> You are married, have only one job, and your spouse does not work; or</td></tr><tr><td><input type="checkbox"/> Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</td></tr></table>	<input type="checkbox"/> You are single and have only one job; or	}	B _____	<input type="checkbox"/> You are married, have only one job, and your spouse does not work; or	<input type="checkbox"/> Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.	
<input type="checkbox"/> You are single and have only one job; or	}	B _____					
<input type="checkbox"/> You are married, have only one job, and your spouse does not work; or							
<input type="checkbox"/> Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.							
C	Enter "1" for your spouse . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.)	C _____					
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D _____					
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E _____					
F	Enter "1" if you have at least \$1,500 of child or dependent care expenses for which you plan to claim a credit	F _____					
(Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)							
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <input type="checkbox"/> If your total income will be less than \$58,000 (\$86,000 if married), enter "2" for each eligible child. <input type="checkbox"/> If your total income will be between \$58,000 and \$84,000 (\$86,000 and \$119,000 if married), enter "1" for each eligible child plus "1" additional if you have 4 or more eligible children.	G _____					
H	Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) ▶	H _____					
For accuracy, complete all worksheets that apply. <table border="0"><tr><td><input type="checkbox"/> If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.</td></tr><tr><td><input type="checkbox"/> If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$40,000 (\$25,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld.</td></tr><tr><td><input type="checkbox"/> If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.</td></tr></table>			<input type="checkbox"/> If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.	<input type="checkbox"/> If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$40,000 (\$25,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld.	<input type="checkbox"/> If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.		
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<input type="checkbox"/> If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.							

----- Cut here and give Form W-4 to your employer. Keep the top part for your records. -----

Form W-4		Employee's Withholding Allowance Certificate		OMB No. 1545-0074
Department of the Treasury Internal Revenue Service		▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.		2008
1 Type or print your first name and middle initial. Last name		2 Your social security number		
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.		
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. <input type="checkbox"/>		
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5 _____		
6 Additional amount, if any, you want withheld from each paycheck		6 \$ _____		
7 I claim exemption from withholding for 2008, and I certify that I meet both of the following conditions for exemption. <input type="checkbox"/> Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and <input type="checkbox"/> This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶ 7				
Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.				
Employee's signature (Form is not valid unless you sign it.) ▶				
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional)		10 Employer identification number (EIN)

WEST VIRGINIA FORM WV/IT-104
EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

This form has been revised and is effective beginning January 1, 2007

Complete this form and present it to your employer to avoid any delay in adjusting the amount of state income tax to be withheld from your wages for the taxable year 2007.

If you do not complete this form, the amount of tax that is now being withheld from your pay may not be sufficient to cover the total amount of tax due the state when filing your personal income tax return after the close of the year. You may be subject to a penalty on tax owed the state.

Individuals are permitted a maximum of one exemption for themselves, plus an additional exemption for their spouse and any dependent other than their spouse that they expect to claim on their tax return.

If you are married and both you and your spouse work and you file a joint income tax return, or if you are working two or more jobs, the revised withholding tables should result in a more accurate amount of tax being withheld.

If you are Single, Head of Household, or Married and your spouse does not work, and you are receiving wages from only one job, and you wish to have your tax withheld at a lower rate, you must check the box on line 5.

When requesting withholding from pension and annuity payments you must present this completed form to the payor. Enter the amount you want withheld on line 6.

If you determine the amount of tax being withheld is insufficient, you may reduce the number of exemptions you are claiming or request additional taxes be withheld from each payroll period. Enter the additional amount you want to have withheld on line 6.

-----cut here-----

WV/IT-104
Rev. 1/07

WEST VIRGINIA EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

Print or Type Full Name		Social Security Number	
Home Address	City or Town	State	Zip Code
1. If SINGLE, and you claim an exemption, enter "1", if you do not, enter "0"			
2. If MARRIED, one exemption each for husband and wife if not claimed on another certificate.			
(a) If you claim both of these exemptions, enter "2"			
(b) If you claim one of these exemptions, enter "1"			
(c) If you claim neither of these exemptions, enter "0"			
3. If you claim exemptions for one or more dependents, enter the number of such exemptions			
4. Add the number of exemptions which you have claimed above and enter the total.....			
5. If you are Single, Head of Household, or Married and your spouse does not work, and you are receiving wages from only one job, and you wish to have your tax withheld at a lower rate, check here.....			
6. Additional withholding per pay period under agreement with employer, enter amount here..... \$			

Note that special withholding allowances provided on Federal Form W-4 may not be claimed on your West Virginia Form WV/IT-104

I CERTIFY, under penalties provided by law, that the number of exemptions claimed in this certificate is not in excess of those to which I am entitled.

Date _____

Signature _____

NONRESIDENTS - SEE REVERSE SIDE